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**Report on the activities of the Office of Internal Oversight Services**

# Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2009 to 30 June 2010

## Addendum

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## Abbreviations and acronyms

| | |
|---|---|
| BINUB | United Nations Integrated Office in Burundi |
| BINUCA | United Nations Integrated Peacebuilding Office in the Central African Republic |
| BONUCA | United Nations Peacebuilding Support Office in the Central African Republic |
| CEB | United Nations System Chief Executives Board for Coordination |
| CMP | Capital Master Plan |
| CNMC | Cameroon-Nigeria Mixed Commission |
| DESA | Department of Economic and Social Affairs |
| DFS | Department of Field Support |
| DGACM | Department for General Assembly and Conference Management |
| DM | Department of Management |
| DPA | Department of Political Affairs |
| DPI | Department of Public Information |
| DPKO | Department of Peacekeeping Operations |
| DSS | Department of Safety and Security |
| ECA | Economic Commission for Africa |
| ECE | Economic Commission for Europe |
| ECESA | Executive Committee on Economic and Social Affairs |
| ECPS | Executive Committee on Peace and Security |
| EMG | Environment Management Group |
| EOSG | Executive Office of the Secretary-General |
| ESCAP | Economic and Social Commission for Asia and the Pacific |
| ESCWA | Economic and Social Commission for Western Asia |
| ICC | International Computing Centre |
| ICTR | International Criminal Tribunal for Rwanda |
| ICTY | International Tribunal for the Former Yugoslavia |
| IMS | Investment Management Service |
| ISDR | International Strategy for Disaster Reduction |
| ITC | International Trade Centre UNCTAD/WTO |

| | |
|---|---|
| MINURCAT | United Nations Mission in the Central African Republic and Chad |
| MINUSTAH | United Nations Stabilization Mission in Haiti |
| MONUC | United Nations Organization Mission in the Democratic Republic of the Congo |
| OCHA | Office for the Coordination of Humanitarian Affairs |
| OCSS | Office of Central Support Services |
| ODA | Office of Disarmament Affairs |
| OHCHR | Office of the United Nations High Commissioner for Human Rights |
| OHRLLS | Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States |
| OICT | Office of Information and Communications Technology |
| OLA | Office of Legal Affairs |
| OPPBA | Office of Programme Planning, Budget and Accounts |
| OSAA | Office of the Special Adviser on Africa |
| UNAMA | United Nations Assistance Mission in Afghanistan |
| UNAMI | United Nations Assistance Mission for Iraq |
| UNAMID | African Union-United Nations Hybrid Operation in Darfur |
| UNCCD | United Nations Convention to Combat Desertification |
| UNCTAD | United Nations Conference on Trade and Development |
| UNDOF | United Nations Disengagement Observer Force |
| UNDP | United Nations Development Programme |
| UNEP | United Nations Environment Programme |
| UNFCCC | United Nations Framework Convention on Climate Change |
| UNFICYP | United Nations Peacekeeping Force in Cyprus |
| UNFIP | United Nations Fund for International Partnerships |
| UN-Habitat | United Nations Human Settlements Programme |
| UNHCR | Office of the United Nations High Commissioner for Refugees |
| UNICRI | United Nations Interregional Crime and Justice Research Institute |
| UNIDIR | United Nations Institute for Disarmament Research |

| | |
|---|---|
| UNIFIL | United Nations Interim Force in Lebanon |
| UNIOSIL | United Nations Integrated Office in Sierra Leone |
| UNJSPF | United Nations Joint Staff Pension Fund |
| UNMIK | United Nations Interim Administration Mission in Kosovo |
| UNMIL | United Nations Mission in Liberia |
| UNMIN | United Nations Mission in Nepal |
| UNMIS | United Nations Mission in the Sudan |
| UNMIT | United Nations Integrated Mission in Timor-Leste |
| UNOCI | United Nations Operation in Côte d'Ivoire |
| UNODC | United Nations Office on Drugs and Crime |
| UNOG | United Nations Office at Geneva |
| UNOGBIS | United Nations Integrated Peacebuilding Office in Guinea-Bissau |
| UNON | United Nations Office at Nairobi |
| UNOPS | United Nations Office for Project Services |
| UNOV | United Nations Office at Vienna |
| UNOWA | United Nations Office for West Africa |
| UNPOL | United Nations police |
| UNPOS | United Nations Political Office for Somalia |
| UNRISD | United Nations Research Institute for Social Development |
| UNRWA | United Nations Relief and Works Agency for Palestine Refugees in the Near East |
| UNTSO | United Nations Truce Supervision Organization |
| UNU | United Nations University |

# I. Introduction

1. The present addendum provides information on the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS). Although a number of the United Nations entities under OIOS oversight coverage consistently implement recommendations in a timely manner, the addendum highlights those recommendations that are of greatest concern because implementation has lagged and/or management has failed to respond in a timely manner.

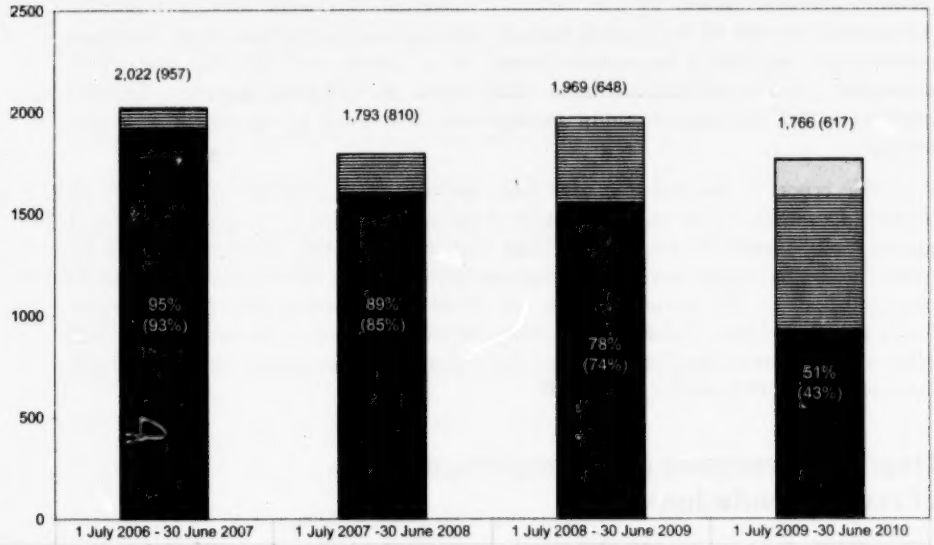
2. The report is divided into four main sections (II-V). Section II provides an overall assessment of the implementation of recommendations. Using a consolidated ageing table, section III provides a closer look at outstanding recommendations by entity, including, where applicable, separate comments on the recommendations of concern. Section IV includes a list of OIOS recommendations with financial implications for cost avoidance, recovery of overpayments, efficiency gains and other improvements. Section V presents the list of oversight reports issued by OIOS between 1 July 2009 and 30 June 2010.

# II. Overall assessment of the implementation of recommendations

3. During the period from 1 July 2009 to 30 June 2010, OIOS issued 1,992 recommendations to United Nations entities. Of those, 669 (34 per cent) were deemed critical. As at 30 June 2010, programme managers had implemented 904 (51 per cent) of all recommendations issued between 1 July 2009 and 31 May 2010 and 264 (43 per cent) of critical recommendations issued during the same period.[1] The figure below shows the breakdown by period of recommendations made between 1 July 2006 and 30 June 2010, including the implementation rate for each of these periods.

[1] While the reporting period is from 1 July 2009 to 30 June 2010, owing to timing constraints, statistics on the status of recommendations include only those recommendations issued through 31 May 2010 and their status as at 30 June 2010.

**Breakdown of status of recommendations from 1 July 2006 to 30 June 2010,[a] including implementation rates[b]**




| | 1 July 2006 - 30 June 2007 | 1 July 2007 -30 June 2008 | 1 July 2008 - 30 June 2009 | 1 July 2009 -30 June 2010 |
|---|---|---|---|---|
| No response | 0 (0) | 0 (0) | 1 (0) | 4 (0) |
| Not started | 1 (1) | 3 (2) | 27 (15) | 174 (57) |
| In progress | 104 (68) | 194 (113) | 386 (146) | 657 (283) |
| Implemented | 1914 (886) | 1594 (694) | 1548 (481) | 904 (264) |
| Not accepted | 3 (2) | 2 (1) | 7 (6) | 27 (13) |

[a] Includes recommendations issued as at 31 May 2010 and the status of their implementation as at 30 June 2010. The number of critical recommendations for each category is given in parentheses.

[b] Critical recommendations are given in parentheses, including percentage rates of implementation.

# III. Analysis of recommendations not fully implemented

## A. Ageing of recommendations

4. Table 1 provides a breakdown of all recommendations not fully implemented, by entity, as at 30 June 2010 and the number of years each recommendation has been pending full implementation; the number of recommendations deemed to be critical appear in parentheses. To compile the data for the table, each entity was given a three-week period to provide detailed information on the progress made towards the implementation of recommendations as at 30 June 2010.

Table 1
**Ageing of open recommendations as at 30 June 2010**[a]

| | *All open recommendations* | | | | | | | | *1 July 2009-30 June 2010* | | *1 July 2008-30 June 2009* | | *1 July 2007-30 June 2008* | | *1 July 1999-30 June 2007* | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Entity* | *In progress* | | *Not started* | | *Declined* | | *No response* | | *< 1 year* | | *Between 1-2 years* | | *Between 2-3 years* | | *> 3 years* | |
| BINUB | 7 | (2) | 0 | (0) | 0 | (0) | 0 | (0) | 7 | (2) | 0 | (0) | 0 | (0) | 0 | (0) |
| BINUCA | 4 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (0) | 0 | (0) | 0 | (0) | 0 | (0) |
| CEB | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) |
| CNMC | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) |
| DESA | 33 | (17) | 3 | (3) | 0 | (0) | 0 | (0) | 20 | (12) | 9 | (5) | 6 | (2) | 1 | (1) |
| DFS | 24 | (14) | 0 | (0) | 1 | (1) | 0 | (0) | 8 | (2) | 9 | (5) | 8 | (8) | 0 | (0) |
| DGACM | 7 | (4) | 0 | (0) | 0 | (0) | 0 | (0) | 5 | (4) | 0 | (0) | 2 | (0) | 0 | (0) |
| DM[b] | 213 | (112) | 17 | (8) | 16 | (9) | 1 | (0) | 112 | (51) | 43 | (14) | 57 | (37) | 35 | (27) |
| DPA | 35 | (17) | 2 | (2) | 0 | (0) | 0 | (0) | 18 | (10) | 1 | (0) | 4 | (3) | 14 | (6) |
| DPI | 9 | (2) | 0 | (0) | 0 | (0) | 0 | (0) | 3 | (0) | 6 | (2) | 0 | (0) | 0 | (0) |
| DPKO[c] | 36 | (21) | 0 | (0) | 1 | (0) | 0 | (0) | 21 | (10) | 9 | (5) | 1 | (1) | 6 | (5) |
| DSS | 22 | (5) | 0 | (0) | 0 | (0) | 1 | (0) | 5 | (1) | 16 | (2) | 0 | (0) | 2 | (2) |
| ECA | 23 | (11) | 0 | (0) | 0 | (0) | 0 | (0) | 8 | (7) | 6 | (0) | 3 | (1) | 6 | (3) |
| ECE | 5 | (3) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (2) | 1 | (1) | 0 | (0) |
| ECESA | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) |
| ECPS | 0 | (0) | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) |
| EOSG | 24 | (15) | 25 | (11) | 1 | (1) | 0 | (0) | 24 | (10) | 14 | (12) | 2 | (2) | 10 | (3) |
| ESCAP[d] | 0 | (0) | 18 | (6) | 0 | (0) | 0 | (0) | 18 | (6) | 0 | (0) | 0 | (0) | 0 | (0) |
| ESCWA | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) |
| Ethics Office | 6 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (1) | 0 | (0) | 2 | (0) | 0 | (0) |
| ICTY | 16 | (2) | 0 | (0) | 1 | (0) | 0 | (0) | 9 | (1) | 7 | (1) | 1 | (0) | 0 | (0) |
| MINURCAT | 5 | (3) | 0 | (0) | 0 | (0) | 0 | (0) | 5 | (3) | 0 | (0) | 0 | (0) | 0 | (0) |
| MINUSTAH | 21 | (8) | 0 | (0) | 0 | (0) | 0 | (0) | 13 | (5) | 4 | (0) | 3 | (3) | 1 | (0) |
| MONUC[e] | 47 | (17) | 0 | (0) | 0 | (0) | 0 | (0) | 10 | (2) | 20 | (6) | 4 | (4) | 13 | (5) |
| OCHA[f] | 66 | (35) | 0 | (0) | 4 | (2) | 1 | (0) | 30 | (15) | 17 | (8) | 16 | (12) | 8 | (2) |
| ODA | 3 | (1) | 0 | (0) | 2 | (1) | 0 | (0) | 5 | (2) | 0 | (0) | 0 | (0) | 0 | (0) |
| OHCHR[g] | 44 | (31) | 5 | (1) | 0 | (0) | 0 | (0) | 40 | (26) | 4 | (4) | 1 | (0) | 4 | (2) |
| OHRLLS | 4 | (2) | 1 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 5 | (2) | 0 | (0) | 0 | (0) |
| OICT[h] | 22 | (7) | 3 | (0) | 0 | (0) | 0 | (0) | 16 | (4) | 9 | (3) | 0 | (0) | 0 | (0) |
| OLA | 5 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (0) | 4 | (1) | 0 | (0) |
| OSAA | 14 | (4) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 11 | (3) | 3 | (1) | 0 | (0) |
| UNAMA | 31 | (16) | 1 | (1) | 0 | (0) | 0 | (0) | 13 | (7) | 13 | (5) | 1 | (0) | 5 | (5) |
| UNAMI | 33 | (12) | 7 | (4) | 7 | (5) | 0 | (0) | 26 | (8) | 9 | (5) | 4 | (2) | 8 | (6) |
| UNAMID[i] | 34 | (17) | 5 | (1) | 0 | (0) | 0 | (0) | 25 | (12) | 14 | (6) | 0 | (0) | 0 | (0) |
| UNCCD | 7 | (1) | 4 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 11 | (1) | 0 | (0) | 0 | (0) |
| UNCTAD | 16 | (5) | 0 | (0) | 0 | (0) | 0 | (0) | 7 | (0) | 4 | (2) | 2 | (1) | 3 | (2) |

| Entity | All open recommendations | | | | | | | | 1 July 2009-30 June 2010 | | 1 July 2008-30 June 2009 | | 1 July 2007-30 June 2008 | | 1 July 1999-30 June 2007 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | In progress | | Not started | | Declined | | No response | | < 1 year | | Between 1-2 years | | Between 2-3 years | | > 3 years | |
| UNDOF | 2 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 2 | (0) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNEP | 18 | (11) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 10 | (4) | 1 | (0) | 7 | (7) |
| UNEP (EMG) | 2 | (2) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 2 | (2) | 0 | (0) | 0 | (0) |
| UNFCCC | 20 | (20) | 23 | (6) | 0 | (0) | 0 | (0) | 38 | (21) | 5 | (5) | 0 | (0) | 0 | (0) |
| UNFICYP | 4 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (1) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNFIP | 4 | (2) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (2) | 0 | (0) | 0 | (0) |
| UN-Habitat | 6 | (4) | 6 | (3) | 0 | (0) | 0 | (0) | 11 | (6) | 1 | (1) | 0 | (0) | 0 | (0) |
| UNHCR[j] | 211 | (109) | 53 | (19) | 3 | (1) | 0 | (0) | 143 | (47) | 65 | (33) | 23 | (16) | 36 | (33) |
| UNICRI | 12 | (8) | 0 | (0) | 0 | (0) | 0 | (0) | 12 | (8) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNIDIR | 9 | (6) | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 8 | (6) | 0 | (0) | 2 | (1) |
| UNIFIL | 8 | (3) | 0 | (0) | 0 | (0) | 0 | (0) | 8 | (3) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNIOSIL | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 0 | (0) | 0 | (0) |
| UNJSPF[k] | 44 | (3) | 25 | (7) | 1 | (0) | 0 | (0) | 29 | (7) | 27 | (1) | 14 | (2) | 0 | (0) |
| UNJSPF (IMS) | 5 | (1) | 1 | (1) | 0 | (0) | 0 | (0) | 5 | (1) | 0 | (0) | 1 | (1) | 0 | (0) |
| UNMIK | 6 | (5) | 1 | (0) | 0 | (0) | 0 | (0) | 6 | (4) | 0 | (0) | 0 | (0) | 1 | (1) |
| UNMIL | 55 | (23) | 1 | (0) | 0 | (0) | 0 | (0) | 35 | (16) | 14 | (4) | 0 | (0) | 7 | (3) |
| UNMIS[l] | 83 | (26) | 1 | (0) | 0 | (0) | 0 | (0) | 55 | (13) | 13 | (4) | 11 | (6) | 5 | (3) |
| UNMIT | 18 | (10) | 0 | (0) | 0 | (0) | 0 | (0) | 14 | (7) | 3 | (2) | 1 | (1) | 0 | (0) |
| UNOCI | 24 | (9) | 2 | (1) | 2 | (2) | 0 | (0) | 11 | (3) | 14 | (7) | 3 | (2) | 0 | (0) |
| UNODC | 19 | (9) | 0 | (0) | 0 | (0) | 0 | (0) | 17 | (7) | 2 | (2) | 0 | (0) | 0 | (0) |
| UNOG | 14 | (3) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) | 2 | (0) | 10 | (1) | 1 | (1) |
| UNON | 12 | (6) | 0 | (0) | 0 | (0) | 0 | (0) | 5 | (1) | 1 | (0) | 2 | (1) | 4 | (4) |
| UNOPS | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (0) | 1 | (0) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNOV | 2 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (0) | 1 | (1) | 0 | (0) |
| UNOWA | 1 | (1) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (1) |
| UNPOS | 0 | (0) | 0 | (0) | 0 | (0) | 1 | (0) | 1 | (0) | 0 | (0) | 0 | (0) | 0 | (0) |
| UNRISD | 4 | (3) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 4 | (3) |
| UNRWA | 8 | (5) | 0 | (0) | 0 | (0) | 0 | (0) | 6 | (4) | 0 | (0) | 2 | (1) | 0 | (0) |
| UNTSO | 4 | (2) | 0 | (0) | 0 | (0) | 0 | (0) | 2 | (2) | 2 | (0) | 0 | (0) | 0 | (0) |
| UNU | 5 | (4) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 0 | (0) | 5 | (4) |

[a] Included are the recommendations issued as at 31 May 2010 and the status of their implementation as at 30 June 2010. The number of critical recommendations for each category is given in parentheses.

[b] Open recommendations to the Department of Management include two recommendations issued in May 2010.

[c] Open recommendations to the Department of Peacekeeping Operations include 14 recommendations issued in May 2010.

[d] Open recommendations to ESCAP include 18 recommendations issued in May 2010.

[e] Open recommendations to MONUC include eight recommendations issued in May 2010.

[f] Open recommendations to OCHA include 22 recommendations issued in May 2010.

[g] Open recommendations to OHCHR include 10 recommendations issued in May 2010.

[h] Open recommendations to the Office of Information and Communications Technology include seven recommendations issued in May 2010.

[i] Open recommendations to UNAMID include 12 recommendations issued in May 2010.

[j] Open recommendations to UNHCR include 17 recommendations issued in May 2010.

[k] Open recommendations to the United Nations Joint Staff Pension Fund include 10 recommendations issued in May 2010.

[l] Open recommendations to UNMIS include three recommendations issued in May 2010.

## B. Recommendations of particular concern

5. In the present section, OIOS gives specific commentary on selected recommendations that are of particular concern to the Office. In these cases, management has either not accepted or failed to take swift and adequate action on OIOS recommendations.

6. In its audit and investigative reviews of the tsunami relief operations conducted by the United Nations Secretariat, funds and programmes and specialized agencies (AN2006/590/06/002, issued in December 2006), OIOS recommended that the Secretary-General, in collaboration with the heads of funds, programmes and specialized agencies, formulate an internal control policy document for inter-agency activities, including the requirements for joint oversight, with respect to tsunami relief operations, and submit it to the General Assembly and Economic and Social Council for endorsement. In January 2010, the Executive Office of the Secretary-General requested OIOS to close the recommendation because it was apparently outdated. In the view of OIOS, the commitment of the management of the United Nations system to transparency and accountability, not only for tsunami activities but for any emergency, needs to be formulated in a single policy document spelling out applicable rules and regulations, coordination mechanisms, reporting systems and procedures and safeguards against loss, misuse and damage, and submitted to the General Assembly and the Economic and Social Council for endorsement. In July 2010, the Executive Office of the Secretary-General indicated that it would advise the Office for the Coordination of Humanitarian Affairs to revisit the recommendation.

7. In its audit of security and safety management at the United Nations Office at Nairobi (AA2004/211/03, issued in October 2005), OIOS recommended that, to clearly define the role of the host country security officers in controlling access to the Gigiri complex, the Department of Safety and Security should reach an agreement with the host country on the specific roles and responsibilities of those security officers, including the actions to be taken in the event of an emergency, especially when the use of weapons may be required. The United Nations Office at Nairobi accepted the recommendation and in December 2006 advised that draft standard operating procedures on the roles and responsibilities are pending approval. Subsequently, the United Nations Office at Nairobi indicated that the Office of Legal Affairs was still reviewing the roles and that to date the United Nations Office at Nairobi was still awaiting such legal guidance. However, OIOS learned from the Office of Legal Affairs that the United Nations Office at Nairobi has not sought the advice of the Office of Legal Affairs on this issue. OIOS is concerned that the United Nations Office at Nairobi has not actually taken any step to seek the Office of Legal Affairs' advice and that this recommendation has not been fully implemented.

8. In its audit of the management of delegation of authority (AH2007/510/01, issued in April 2008), OIOS recommended that the Department of Management conduct an assessment of its functions relative to delegation of authority and update the assessment periodically, incorporating comments and recommendations from various oversight bodies as necessary. The assessment should identify all the delegations given to date to all entities and include establishment of a central database of the delegations, the relevant administrative issuances, and how the delegations are monitored. In July 2010, the Department indicated that work on the delegation of authority in the context of the Financial Regulations and Rules of the

United Nations was expected to be finalized by October 2010; subsequently, the delegation with respect to the Staff Regulations and Rules would be concluded by mid-2011 and only then would the comprehensive review be finalized. While OIOS acknowledges the action taken by the Department, OIOS highlights the criticality of delegation of authority for effective management of the Organization and accountability.

9. In its audit of procurement management in the Secretariat (AH2008/513/01, issued in October 2009), OIOS recommended that the Procurement Division develop control requirements and procedures to systematically monitor, query and analyse procurement data to identify potential risks; identify cases of non-compliance with United Nations rules and regulations; and perform vendor due diligence. The Department of Management did not accept this recommendation and indicated that there was already a series of automatic reports covering a wide range of issues related to the recommendation. The Department noted that the automatic reports were designed to monitor and query procurement data to help the Procurement Division management analyse it and identify potential risks and cases of non-compliance with United Nations rules and regulations. They further noted that the report application could be extended to add more control and monitoring reports as required by Procurement Division management. However, the OIOS review concluded that these reports were limited and did not adequately cover risks, compliance and vendor due diligence. Consequently, in the opinion of OIOS, the Procurement Division lacked a consistent and systematic programme to monitor, query and analyse performance and processes against defined thresholds, supported where necessary with automated software. OIOS therefore reiterated the recommendation and awaits implementation by the Department.

10. In its audit of inventory management (AH2006/513/12, issued in July 2007), OIOS recommended that the Department of Management perform a risk assessment to identify the most significant risks to inventory and implement appropriate control activities to mitigate those risks. In July 2009, the Department stated that the recommendation was partially implemented, indicating that risk assessments were conducted and measures were being established to mitigate the risks identified. In February 2010, the Department indicated that the efforts of concerned offices had resulted in accurate inventory information and thus considered this recommendation implemented. OIOS is awaiting submission of documentation showing that the risk assessment has been conducted, that the most significant risks to inventory have been identified and that appropriate mitigating controls have been implemented.

# IV. Financial implications of recommendations of the Office of Internal Oversight Services

11. Table 2 provides a summary of OIOS recommendations with financial implications for cost avoidance, recovery of overpayments, efficiency gains and other improvements. The last two columns split totals into the following categories:

(a) Estimated value, which includes OIOS estimates of the financial implications arising from cost avoidance, recovery of overpayments, efficiency gains and/or other improvements;

(b) Recognized value, which comprises the actual amount and/or monetized efficiency gains recognized as a result of a recommendation.

12. It should be noted that while the estimated value column includes only financial implications related to recommendations issued during the present reporting period, the figures in the recognized value column may include financial implications related to recommendations issued in previous periods, as such values are recognized only when recommendations are implemented satisfactorily.

13. During the reporting period, OIOS identified 5 million United States dollars ($) in estimated cost avoidance, recovery of overpayments, efficiency gains and/or other improvements. The financial implications of similar recommendations that were satisfactorily implemented during the period totalled $19 million.

Table 2
**Financial implications of OIOS recommendations, 1 July 2009 to 30 June 2010**

(United States dollars)

| *Entity* | *Assignment number* | *Description* | *Estimated value* | *Recognized value* |
|---|---|---|---|---|
| DM | 0427/09 | Recovery of fraudulently claimed rental subsidy | 93 833 | |
| | AP2008/615/01 | Reduction of administrative fees | | 16 000 000 |
| ICTR | 0313/09 | Recovery of fraudulently claimed entitlements | 3 200 | 3 200 |
| ICTY | AA2009/270/06 | Savings in air travel services | 21 645 | |
| | | Savings in air travel services | 4 329 | 4 329 |
| | | Recovery of excess payments and excess advance payments from vendor | 16 000 | 16 000 |
| MINURCAT | AP2009/636/05 | Reduction of fees paid to contractor | 1 398 739 | 1 398 739 |
| MONUC | AP2009/620/13 | Recovery of overpayment charges from vendor | 244 000 | |
| OIOS | 0344/09 | Recovery of entitlement grant | | 180 |
| UN-Habitat | 0512/09 | Recovery of fraudulently claimed overtime | 24 413 | |
| UNHCR | AR2007/110/02 | Recovery of overpayment of headquarters support to implementing partner | | 20 000 |
| | AR2009/111/02 | Recovery of non-approved advances to staff dating back to 2003 | 236 000 | |
| | AR2009/112/01 | Recovery of unsupported expenditure by Government partner | 452 000 | |
| | | Recovery of amounts due for works not carried out | 100 000 | |
| UNIFIL | AP2008/672/05 | Reduction of vehicle requirement | 350 000 | 350 000 |
| UNMIL | AP2008/626/02 | Savings from reduction in the financial cap | 1 100 000 | 1 100 000 |
| | | Recovery of the cost of electricity provided to staff residences | 700 000 | |
| UNMIT | AP2008/682/07 | Recovery of excessive payment to vendor | 16 225 | 16 048 |
| | AP2009/682/06 | Reduction in expenditure for shipment services | 250 000 | 250 000 |
| UNOCI | AP2008/640/02 | Recovery of mission subsistence allowance | 15 850 | 15 850 |
| | | Recovery of advance payment to vendor | 4 200 | 4 200 |
| **Total** | | | **5 030 435** | **19 178 546** |

# V. Reports issued during the reporting period

14. During the 12-month period from 1 July 2009 to 30 June 2010 OIOS issued 382 oversight reports to programme managers, including 12 reports to the General Assembly and 89 closure reports. Table 3 indicates the subject of each report.

15. Pursuant to paragraph 1 (c) of General Assembly resolution 59/272, Member States have access to OIOS reports, upon request (the full titles of all OIOS reports are available at http://www.un.org/Depts/oios).

Table 3
**Reports issued during the period from 1 July 2009 to 30 June 2010**

## A. Reports to the General Assembly

| *Symbol* | *Date* | *Subject* |
|---|---|---|
| A/64/166 | 23 July 2009 | Evaluation of the integrated global management initiative of the Department for General Assembly and Conference Management |
| A/64/201 | 29 July 2009 | Audit of human resources management at the Office of the United Nations High Commissioner for Human Rights |
| A/64/203 and Corr.1 | 30 July 2009 | Efficiency of the implementation of the mandate of the Office of the United Nations High Commissioner for Human Rights |
| A/64/294 | 13 August 2009 | Follow-up audit of the management of special political missions by the Department of Political Affairs |
| A/64/326 (Part I) and Corr.1 | 24 August 2009 | Report on the activities of the Office of Internal Oversight Services for the period 1 July 2008 to 30 June 2009 and addendum |
| A/64/326 (Part I)/ Add.1 | 26 August 2009 | |
| A/64/326 (Part II) | 23 February 2010 | Report on the activities of the Office of Internal Oversight Services for the period 1 July 2008 to 30 June 2009: Peacekeeping operations |
| A/64/369 | 23 September 2009 | Audit of procurement management in the Secretariat |
| A/64/511 | 30 October 2009 | Audit of conference services put at the disposal of the Human Rights Council in 2009 |
| A/64/587 | 21 December 2009 | Review of the practice of the Secretariat regarding the sharing of information contained in reports of consultants on management-related issues |
| A/64/712 | 17 March 2010 | Programme evaluation of the performance and the achievement of results by the United Nations Mission in Liberia |
| E/AC.51/2010/2 | 29 March 2010 | Triennial review of the implementation of recommendations made by the Committee for Programme and Coordination at its forty-seventh session on the in-depth evaluation of political affairs |

## B. Reports to programme managers

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| BINUB | AP2009/648/01 | Audit of BINUB. Internal controls were generally in place, but could be improved in the areas of finance, personnel and security |
| DESA | 0427/09 | Investigation report on the fraudulent rental subsidy claims submitted by a staff member at United Nations Headquarters |
| | 0592/08 | Investigation report on failure to provide accurate personal information and misuse of information and communications technology resources by a staff member at UNAMI |
| | AN2008/540/02 | Audit of management of the United Nations Centre for Regional Development. There is a need to significantly strengthen the Centre's substantive and administrative management |
| | AN2009/540/02 | Audit of the management of the Department of Economic and Social Affairs technical cooperation projects in the Democratic Republic of the Congo (ZAI00004, ZAI08001, ZAI08002) |
| | IED-09-004 | Report on the inspection of programme-level monitoring and evaluation of the Department of Economic and Social Affairs |
| | IED-09-007 | Inspection of Department of Economic and Social Affairs human resource and management practices. The Department of Economic and Social Affairs has made progress in meeting its human resource goals, but human resources management in the Department is not yet fully effective |
| DFS | 0004/08 | Contingent report on sexual exploitation by a peacekeeper formerly deployed with MONUC |
| | 0122/09, 0464/09 and 0465/09 | Investigation report on misuse of information and communications technology resources by a staff member in MINUSTAH |
| | 0155/08 | Contingent report of an assault by peacekeepers at UNOCI |
| | 0166/09 | Investigation report on failure of a staff member to report sexual exploitation in UNMIL |
| | 0166/09 (Part A) | Investigation report on sexual exploitation by formed police unit personnel at UNMIL |
| | 0170/10, 0171/10 and 0172/10 | Investigation report on misuse of information and communications technology resources by a staff member at UNMIT |
| | 0183/08 | Contingent report on sexual exploitation and abuse by a peacekeeper deployed with MONUC |
| | 0184/08 (Part A) | Investigation report on sexual abuse of a minor by a staff member in MONUC |
| | 0222/09 | Investigation report on misuse of communication and information technology resources by a United Nations police officer at UNMIT |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | 0230/08 | Investigation report on assault and threats by a staff member at UNOCI |
| | 0235/09 | Investigation report on sexual exploitation and abuse of a minor by a military observer at UNOCI |
| | 0239/07 | Contingent report on sexual exploitation against a peacekeeper formerly deployed with MONUC |
| | 0255/07 (Parts A, B and C) | Investigation report on the sexual exploitation and abuse of local women, including a minor, by United Nations police officers at UNMIL |
| | 0290/09 | Investigation report on the fraudulent wire transfer by a staff member at UNMIT |
| | 0320/09 | Contingent report on sexual abuse by a peacekeeper at UNMIL |
| | 0324/09 (Part A) | Contingent report on sexual exploitation by peacekeepers in UNMIL |
| | 0324/09 (Part B) | Investigation report on possible sexual exploitation and abuse at UNMIL |
| | 0331/08 | Investigation report on corruption and fraud by a staff member at MONUC |
| | 0332/07 | Investigation report on forgery and abuse of office by a staff member at UNMIL |
| | 0352/09 | Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSTAH |
| | 0354/09 | Contingent report of sexual exploitation by a peacekeeper formerly deployed with UNMIL |
| | 0361/08 | Investigation report on irregular recruitment by a staff member at MINUSTAH |
| | 0371/09 | Contingent report on sexual abuse of minors by peacekeepers in MONUC |
| | 0391/09 | Contingent report of investigation into the killing of a non-governmental organization worker by a peacekeeper at UNMIS |
| | 0395/09 | Investigation report on sexual exploitation of a minor by a United Nations Volunteer at UNMIS |
| | 0410/07 | Contingent report on sexual abuse of a minor by a peacekeeper at MONUC |
| | 0457/09 | Investigation report on failure to report misconduct by a staff member at MINUSTAH |
| | 0458/09 and 0460/09 | Investigation report on misuse of information and communications technology resources by a staff member at MINUSTAH |
| | 0468/09 (Part A) | Investigation report on sexual exploitation and abuse by a United Nations police officer at MONUC |
| | 0471/09 | Contingent report on sexual exploitation and abuse by peacekeepers in MONUC |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | 0487/08 | Contingent report on sexual assault by a peacekeeper deployed with UNMIL |
| | 0510/07 | Investigation report on sexual exploitation and abuse by a United Nations Volunteer formerly assigned to MONUC |
| | 0519/07 | Investigation report on fraud and blackmail by a staff member at UNMIL |
| | 0533/08 | Contingent report on sexual exploitation and abuse of a minor by a peacekeeper at MONUC |
| | 0542/07 | Contingent report on sexual abuse by a peacekeeper at MONUC |
| | 0554/08 | Investigation report on reported assault and verbal threats by formed police unit personnel in UNMIL |
| | 0610/07 and 0610/07 (BIS) | Investigation report on alleged sexual assault by a military officer formerly deployed with MONUC |
| | 0623/09 | Contingent report on sexual exploitation and abuse of minors by peacekeepers deployed with MONUC |
| | 0625/07 | Investigation report on unauthorized outside employment and misrepresentations by a former staff member at UNMIL |
| | AP2009/615/04 | Audit of the Engineering Section in the Department of Field Support. Lack of continuity in managerial positions adversely affected the work of the Engineering Section in providing support to field missions |
| DFS/DM | AP2008/600/03 | Audit of the management of peacekeeping air operations. Significant improvements are needed in the strategic planning, performance management, safety, quality assurance and control of peacekeeping air operations |
| | AP2008/615/04 | Audit of the financial management function to support peacekeeping and special political missions. Further collaboration by the Department of Management and the Department of Field Support is required to improve the monitoring of the implementation of field mission budgets |
| DFS/OICT/ UNJSPF/UNHCR | AT2009/800/03 | Audit of services provided by the International Computing Centre to the United Nations Secretariat, the United Nations Joint Staff Pension Fund and UNHCR. Additional key controls should be implemented to manage the agreements between partner organizations and the International Computing Centre |
| DGACM | 0366/09, 0474/08 and 0596/08 | Investigation report on misuse of information and communications technology resources by a staff member at United Nations Headquarters |
| | AT2008/510/01 | Horizontal audit of data privacy in the United Nations Secretariat — memorandum report. The Department for General Assembly and Conference Management should ensure that adequate controls are implemented for the security of the accreditation database, and the sharing of data with third-party entities |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| DM | 0065/09 | Investigation report on procurement irregularities by representatives of a vendor |
| | 0234/09 | Investigation report on improper conduct by a staff member at United Nations Headquarters |
| | 0243/08, 0247/08, 0254/08, 0260/08, 0264/08, 0273/08, 0275/08, 0278/08, 0279/08, 0280/08, 0283/08, 0284/08, 0285/08, 0286/08, 0287/08, 0290/08, 0305/08, 0307/08, 0308/08, 0311/08, 0312/08, 0315/08, 0319/08, 0323/08, 0342/08, 0354/08, 0519/08, 0552/08 | Investigation report on misuse of information and communications technology resources by a staff member at United Nations Headquarters |
| | AC2008/514/07 | Audit of the Office of the Capital Master Plan's management of trade contracts. The system of internal controls instituted for the oversight and control of contract management is effective, but further efforts are required to improve turnaround time for payment of invoices |
| | AC2009/514/02 | Audit of the capital master plan construction manager's procurement process. The procurement process includes checks and balances to ensure accountability, but further actions are needed to promote procurement opportunities for contractors and vendors from the developing countries and countries with economies in transition |
| | AH2008/513/01 | Audit of procurement management in the Secretariat. A more clearly defined governance structure, a comprehensive strategy and reliable management information systems are needed for effective management and oversight of United Nations procurement |
| | AH2008/513/04 | Audit of travel arrangements in the Secretariat. Official travel policies were generally complied with, but should be reviewed to determine if they are efficient and effective and are adequately disseminated and understood |
| | AH2009/510/02 | Audit of categories of exceptions authorized within the framework of standards of accommodation for air travel. Need for clarification and consultation regarding the delegation of authority and the granting and reporting of exceptions |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AT2008/514/01 | Audit of information and communications technology systems supporting the capital master plan. The Office of the Capital Master Plan needs to establish a strategic and governance framework that ensures the security, integration and oversight of information and communications technology processes and assets |
| DM (CMP) | AC2009/514/03 | Audit of capital master plan change orders and associated processes. Change orders should be approved in accordance with delegated authorities before commencement of work |
| | AC2009/514/04 | Audit of capital master plan project scheduling. While the capital master plan project schedule covered the entire project scope and included sufficient detail to reflect the project's execution plan, additional measures are needed to improve project scheduling |
| | AC2009/514/06 | Audit of capital master plan project budgeting and financial control processes. The Office of the Capital Master Plan is applying effective financial controls, but further improvements are needed in the area of budget preparation and monitoring, and this will need the support of other departments |
| DM (OCSS) | IED-10-004 | Report of OIOS on the programme evaluation of the Office of Central Support Services. The Office of Central Support Services is generally meeting client needs in providing facilities and commercial services to United Nations Headquarters, but cooperation with other United Nations entities in common management and procurement could be enhanced |
| DM/OICT | AT2009/517/01 | Audit of risk mitigation measures taken for the relocation of the primary data centre of United Nations Headquarters. Lack of planning and coordination led to significant deficiencies in the project for relocating the primary data centre |
| DM/ECA | AC2009/514/01 | Audit of planned construction of additional office facilities at ECA. Inadequate coordination has led to lengthy delays in the procurement process |
| DM/UNON | AC2009/514/08 | Audit of the construction of additional office facilities and improvements to conference facilities at UNON. Construction of the new office facilities is in progress following a delayed pre-contract phase |
| DPA | 0217/09 | Investigation report on the alleged abduction of minor by a staff member of UNPOS |
| | 0564/09 | Investigation report on misuse of information and communications technology resources by a staff member at UNAMI |
| DPA/DFS/ BONUCA | AP2009/644/01 | Audit of BONUCA. Weaknesses in BONUCA governance structure and lack of management oversight contributed to a weakened control environment and placed the Mission's resources at risk of fraud, waste and mismanagement |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| DPA/DFS/ UNOGBIS | AP2009/646/01 | Audit of UNOGBIS. Strong leadership and adherence to the United Nations code of conduct and ethics are necessary to address systemic management and administrative problems in UNOGBIS |
| DPI | 0194/10 and 0195/10 | Investigation report on misuse of official vehicle and possible fraud at the United Nations Information Centre, Islamabad, Pakistan |
| | 0282/08 | Investigation report on misuse of information and communications technology resources by a staff member at United Nations Headquarters |
| | AN2009/580/01 | Audit of desk review of Department of Public Information grant to television trust for the environment on the Liberia disarmament, demobilization, rehabilitation and reintegration story project |
| DPKO | 0281/08 | Investigation report on misuse of information and communications technology resources by a staff member at United Nations Headquarters |
| | AP2009/600/02 | Audit of the Office of Military Affairs in the Department of Peacekeeping Operations. Frequent rotation of military staff resulted in the loss of institutional knowledge and the lack of management continuity, adversely impacting the effectiveness of the Office |
| | IED-09-003 | Thematic disarmament, demobilization and reintegration in peacekeeping operations. Achievement of results in disarmament, demobilization and reintegration is mixed; a coherent approach to integrated planning is essential for successful implementation of disarmament, demobilization and reintegration programmes |
| DPKO/DM | AP2009/600/04 | Audit of the United Nations Mine Action Service. The United Nations Mine Action Service needs to improve internal controls in human resources, finance and project management to ensure effective and efficient implementation of the mine action programme |
| DSS | 0180/09 | Investigation report on misappropriation of telephone SIM cards by a former staff member of the International Independent Investigation Commission in Lebanon |
| | 0253/08, 0265/08 and 0475/08 | Investigation report on misuse of information and communications technology resources by a staff member at United Nations Headquarters |
| | 0255/09 | Investigation report on misconduct by a staff member on temporary duty assignment at BINUB |
| DSS/DPKO/ DPA | AH2009/500/01 | Audit of safety and security aspects of host country agreements. The Department of Safety and Security needs to strengthen implementation and monitoring of security arrangements in host country agreements |
| ECA | AN2009/710/01 | Audit of procurement of services by ECA. Weak internal controls for the management of consultancy services and service contracts exposed ECA to increased risks of waste and inefficiency |
| | IED-09-005 | Inspection of programme-level monitoring and evaluation of ECA |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| EOSG | 0347/09 | Investigation report on abuse of authority and improper influence by a staff member at MONUC |
| | AT2008/510/01 | Horizontal audit of data privacy in the Secretariat. The Executive Office of the Secretary-General should ensure that adequate controls are implemented for the security of the systems and applications in use |
| EOSG/DM | IED-COM-09-002 | Programme performance documentation status. 18-months data on "Integrated Monitoring and Documentation System (IMDIS) fully updated" indicator from Senior Managers' compact with the Secretary-General |
| | IED-COM-10-001 | Programme performance documentation status. Key IMDIS records as at 19 January 2010 |
| EOSG/UNEP (EMG) | IED-10-006 | Thematic evaluation of the United Nations Secretariat business partnerships addressing climate change. Some tangible results have been achieved, but partnerships' effectiveness can be further improved |
| EOSG/DPI/DM/ OICT | AT2008/510/01 | Horizontal audit of data privacy in the United Nations Secretariat and peacekeeping missions. The Secretariat has yet to establish internal controls to manage data privacy and ensure the protection of sensitive data |
| ESCAP | AN2010/740/01 | Audit of governance and organizational structure of ESCAP. ESCAP has made significant efforts to strengthen intergovernmental governance processes and organizational effectiveness but needs to take steps to improve its organizational structure |
| Ethics Office | AT2008/510/01 | Horizontal audit of data privacy in the United Nations Secretariat — memorandum report. The Ethics Office should define a standard privacy notice and implement stricter controls for the transmission of information with third parties, and the security of data stored on mobile devices |
| ICTR | 0313/09 | Investigation report on entitlement fraud by a staff member at the International Criminal Tribunal for Rwanda |
| | AA2009/260/01 | Audit of planning and monitoring of court schedules in ICTR. ICTR needs to strengthen its planning and monitoring of court schedules in order to facilitate the achievement of the Tribunal's completion strategy |
| ICTY | AA2009/270/03 | Audit of the use of general temporary assistance in ICTY. Improvements are required in the management of general temporary assistance to ensure compliance with instructions and the efficient and effective use of funds and posts |
| | AA2009/270/05 | Audit of the cleaning contract in ICTY. Oversight and management of the cleaning contract need to be strengthened |
| | AA2009/270/06 | Audit of official travel in ICTY. Official travel was managed satisfactorily, but there was scope for better monitoring and management of services provided by the travel agent |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| ISDR | AN2009/387/01 | Audit of governance and organizational structure of the International Strategy for Disaster Reduction. The ISDR secretariat's current administrative arrangements require a review to define its requirements and to allow for more effective financial management |
| MINURCAT | AP2009/636/02 | Audit of fuel management in MINURCAT. Internal controls over fuel were not adequate and effective |
| | AP2009/636/05 | Audit of the management of the multi-function logistics contract in MINURCAT. The contract was poorly managed, resulting in a low level of implementation of tasks and non-compliance with the contract's terms and conditions |
| | AP2009/636/06 | Audit of the payment process in MINURCAT. Payments were made without the relevant supporting documents and the settlement of several invoices was delayed due to the failure of certifying officers to provide the relevant supporting documents to the Finance Section |
| MINUSTAH | AP2008/683/10 | Audit of contracts for power generation and the rental of generators in MINUSTAH. Significant delay in the implementation of a power generation pilot project in MINUSTAH resulted in the Mission's prolonged rental of generators |
| | AP2009/683/02 | Audit of aviation safety in MINUSTAH. Compliance with relevant policies was weak |
| | AP2009/683/04 | Audit of Engineering projects for border management in MINUSTAH. Closer management attention should be paid to engineering projects for border management in the areas of change orders, project monitoring and inventory control |
| | AP2009/683/07 | Audit of the requisitioning process in MINUSTAH. Requisitioners need to be better trained to ensure they perform their functions effectively |
| | AP2009/683/08 | Audit of the Conduct and Discipline Unit in MINUSTAH. Non-mandated tasks were routinely assigned to and performed by the Conduct and Discipline Unit compounding its workload and reducing its effectiveness |
| | IED-10-005 | Report of OIOS on the programme evaluation of the performance and the achievement of results by MINUSTAH |
| MONUC | AP2008/620/02 | Audit of cash management in MONUC. Cash management function needs further improvement in MONUC |
| | AP2009/620/03 | Audit of fuel management in MONUC. Internal controls over the management of fuel need improvement |
| | AP2009/620/08 | Audit of the use of casual daily workers in MONUC. Internal controls over hiring and managing casual daily workers were not adequate and effective |
| | AP2009/620/13 | Audit of procurement management in MONUC. Improved management oversight is necessary in order to strengthen internal controls |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AP2009/620/14 | Audit of post exchange operations in MONUC. Better monitoring of post exchange operations would improve the services provided |
| OCHA | AN2009/590/02 | Audit of Office for the Coordination of Humanitarian Affairs operations in Somalia. A stronger and flexible field presence is needed for the Office for the Coordination of Humanitarian Affairs Somalia to implement its mandate more effectively |
| | AN2009/590/03 | Audit of Office for the Coordination of Humanitarian Affairs operations in Myanmar. Coordination of humanitarian operations and administration of field offices need improvement |
| | AN2009/590/04 | Audit of the management of the United Nations Trust Fund for Human Security. The impact of the United Nations Trust Fund for Human Security programme remains undetermined |
| | AN2009/590/05 | Audit of Office for the Coordination of Humanitarian Affairs management of emergency response funds. Although emergency response funds were a comparatively rapid mechanism for the financing of humanitarian activities, unnecessary delays remained in approval and financing of projects |
| | AN2010/590/05 | Audit of governance arrangements for the Common Humanitarian Fund for Sudan. Governance arrangements for the Common Humanitarian Fund for Sudan require clarity and formalization |
| ODA | AN2009/530/01 | Audit of the Office of Disarmament Affairs' management of regional centres. Diminished core funding and decentralized approach to resource mobilization adversely affected the regional centres' programmes |
| OHCHR | AE2009/331/01 | Audit of Peace Mission Support and Rapid Response Section of OHCHR. Though the arrangements for funding and servicing of the Section's activities were adequate, there were weaknesses in structure, planning and monitoring that need to be addressed to improve effectiveness |
| | AE2009/336/03 | Audit of two non-governmental organizations in Bangladesh that were granted funding from the United Nations Voluntary Fund for Victims of Torture. Two non-governmental organizations that received grants from the United Nations Voluntary Fund for Victims of Torture did not have reliable financial reports and adequate supporting documents |
| | AE2010/336/02 | Audit of one non-governmental organization in Mexico that was granted funding from the United Nations Voluntary Fund for Victims of Torture. One non-governmental organization that received grants from the United Nations Voluntary Fund for Victims of Torture did not have reliable financial reports and adequate supporting documents |
| | AE2010/336/01 | Audit of one non-governmental organization in Lebanon that was granted funding from the United Nations Voluntary Fund for Victims of Torture. The non-governmental organization that received grants from the United Nations Voluntary Fund for Victims of Torture did not have reliable financial reports and adequate supporting documents |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | IED-09-00172 | Final OIOS management memorandum on the review of OHCHR Human Rights Treaties Branch |
| OICT | AT2010/517/01 | Audit of information security management certification in the Office of Information and Communications Technology. The information security management system established by OICT is compliant with certification standard ISO-27001 . |
| OIOS | 0344/09 | Investigation report on entitlement grants improperly paid to a staff member of OIOS |
| UNAMA | AP2009/630/03 | Audit of the electoral support programme in UNAMA. Resources to support the electoral process in Afghanistan were inadequate |
| | AP2009/630/06 | Audit of compliance with minimum operating security standards in UNAMA |
| UNAMI | AP2008/812/07 | Audit of disbursements in UNAMI. Generally internal controls were in place, but could be further strengthened |
| | AP2009/812/03 | Audit of security operations in UNAMI |
| | AP2009/812/06 | Audit of the management of travel services in UNAMI. Internal controls over the management of travel services need strengthening |
| | AP2009/812/07 | Audit of the management of information and communications technology operations in UNAMI. Internal controls over information and communications technology governance and security management need to be strengthened |
| UNAMID | AP2008/634/03 | Management of the contract with a vendor in UNAMID |
| | AP2009/634/06 | Audit of financial management in UNAMID. Internal controls over financial management were inadequate, resulting in high risk of misappropriation of cash and poor funds management |
| | AP2009/634/08 | Audit of logistics operations in UNAMID. Logistical support in the Mission was hampered by the challenging environment in which UNAMID operates, as well as the lack of effective mechanisms to manage its logistic support |
| | AP2009/634/14 | Audit of rations management in UNAMID. Increased capacity to oversee, monitor and guide personnel involved in the management of rations will ensure undisrupted food supply and avoid wastage |
| | AP2009/634/15 | Audit of the provision of medical services in UNAMID. Delayed deployment of medical equipment and medicines and the inability of contingents to maintain their medical facilities on a self-containment basis negatively impacted the delivery of medical services in UNAMID |
| | AP2009/634/16 | Audit of medical evacuation in UNAMID. Medical evacuation activities in the mission were inadequate and ineffective mainly due to operational challenges |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AP2009/634/17 | Audit of the local Committee on Contracts in UNAMID. UNAMID needs to more consistently comply with the rules and procedures governing the local Committee on Contracts |
| | AP2009/634/18 | Audit of invoice processing in UNAMID. Internal controls over invoice processing were inadequate and ineffective |
| UNCTAD | 0004/09 | Investigation report on misuse of information and communications technology resources by a staff member at UNCTAD |
| | AE2009/345/01 | Audit of human resources management in UNCTAD. Efficiency and effectiveness of recruitment processes were impaired by poor planning and monitoring systems which led to long delays in filling vacancies, including posts at the director level |
| | AE2010/341/01 | Audit of Communications, Information and Outreach Section of UNCTAD. The Communications, Information and Outreach Section has improved the ability of UNCTAD to carry out its outreach programme; however, weaknesses in planning, monitoring funding and website operations need to be addressed to further improve effectiveness |
| UNDOF | AP2008/670/01 | Audit of UNDOF support services. Reorganization of the structure and strengthening of internal controls will add to the effective delivery of UNDOF support services |
| UNDP | 0184/08 (Part B) | Investigation report on a failure by a United Nations Volunteer to report and an attempt to hide the sexual abuse of a minor at MONUC |
| | 0483/08 | Investigation report on entitlement fraud by a United Nations Volunteer at UNMIK |
| UNEP | 0036/09 | Investigation report on forgery by a former staff member at UNEP |
| | 0037/09 | Investigation report on forgery by UNEP staff member at UNON |
| UNFCCC | AA2008/241/02 | Audit of conference management in the United Nations Framework Convention on Climate Change secretariat. Conference management needs to be improved, especially in the areas of conference planning and finalization of accounts |
| | AA2009/241/01 | Audit of procurement management at the United Nations Framework Convention on Climate Change secretariat. Procurement management in the United Nations Framework Convention on Climate Change secretariat needs improvements in the areas of governance, planning and compliance with the United Nations Procurement Manual |
| | AT2008/241/01 | Audit of information and communications technology governance and security management at the United Nations Framework Convention on Climate Change. Although fundamental controls and procedures are in place, some weaknesses, if not addressed, could expose the United Nations Framework Convention on Climate Change to significant risks |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| UNFICYP | AP2008/654/01 | Audit of UNFICYP support services. Internal controls over the sourcing of travel services and in the management of contracts were weak |
| UN-Habitat | 0029/09 | Investigation report on forgery by a staff member at UN-Habitat |
| | 0175/08 | Investigation report on fraudulent activities by a non-governmental organization under a cooperation agreement with UN-Habitat |
| | 0194/09 | Investigation report on falsification of pay slips by a staff member of UN-Habitat |
| | 0512/09 | Investigation report on false overtime claims by a staff member at UN-Habitat |
| | AA2008/250/02 | Audit of Water and Sanitation Trust Fund activities at UN-Habitat. Centralization does not adequately support operational needs at project sites and increases the potential for delays in implementing activities, causing disengagement of main local actors |
| | AA2009/250/01 | Audit of UN-Habitat Regional Office for Africa and the Arab States. The Office needs to ensure that significant changes to project objectives are not made without formal approval |
| UNHCR | AR2007/160/03 | Audit of UNHCR relationship with implementing partners. Management and monitoring of relationships with implementing partners need to be improved |
| | AR2008/110/02 | Audit of the provision of medical services (medical insurance plan and medical evacuation) by UNHCR in the Democratic Republic of the Congo |
| | AR2008/110/03 | Audit of UNHCR procurement activities in the Democratic Republic of the Congo. Ineffective procurement arrangements in place at the time of the audit increased the likelihood of financial loss |
| | AR2008/115/03 | Audit of UNHCR recruitment process for national staff in the Sudan. Delays in recruitment actions need to be addressed |
| | AR2008/115/04 | Audit of the provision of medical services (medical insurance plan and medical evacuation) by UNHCR in the Sudan. Compliance with regulations, rules and procedures governing medical insurance plan and medical evacuation needs strengthening |
| | AR2008/141/04 | Audit of UNHCR operations in Afghanistan. While no major weaknesses were identified, the adverse security environment poses challenges to existing control arrangements, which need to be addressed, as does a tightening of arrangements for ensuring compliance with rules in areas of programme management and procurement |
| | AR2008/160/06 | Audit of the medical insurance plan at UNHCR. Delegation of authority to the field without adequate training and supervision has increased the risk of errors in processing medical insurance plan claims |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AR2009/111/01 | Audit of UNHCR operations in Senegal. Administrative arrangements in place to support the Regional Representation in Senegal need to be re-assessed and strengthened in the light of increasing demand |
| | AR2009/111/02 | Audit of UNHCR operations in Ghana. There is a need to review the decision to close the UNHCR field office in Ho until after the Togo presidential elections have taken place |
| | AR2009/111/03 | Audit of UNHCR operations in Liberia. Weak controls over management of partners expose UNHCR to the risks of loss and inefficient programme delivery |
| | AR2009/112/01 | Audit of UNHCR operations in Ethiopia. The significant level of involvement and influence by the Government of Ethiopia in the management of UNHCR operations needed to be addressed |
| | AR2009/115/01 | Audit of UNHCR operations in South Sudan. Fluctuating funding and number of target populations have caused significant difficulties in planning and budgeting the programme, and increased the risk of delays and inadequate programme implementation |
| | AR2009/115/04 | Audit of UNHCR arrangements for managing its participation in the Sudan Common Humanitarian Fund. UNHCR needs to improve the arrangements for support and coordination by strengthening headquarters and field structures and capacity |
| | AR2009/121/01 | Audit of UNHCR operations in Georgia: selection of implementing partners. UNHCR needs to develop a consolidated set of guidelines for selection of partners, including procedure for discontinuing work with non-performing partners |
| | AR2009/121/02 | Audit of asset management at UNHCR operations in Georgia. Internal controls over the management of assets and inventory items were inadequate |
| | AR2009/121/03 | Audit of the implementation of the shelter construction programme in the UNHCR operations in Georgia. Due to weaknesses in monitoring, the Representation was unable to determine whether shelter construction activities in Georgia represented the best value for money |
| | AR2009/131/01 | Audit of the management of UNHCR education assistance programme in the Iraqi situation (Syria). Shortcomings in planning and monitoring resulted in less effective allocation of project funds and the project not fully achieving its main objective |
| | AR2009/131/04 | Audit of UNHCR recruitment of national staff in the Iraqi situation (Syria). There were avoidable delays in recruiting national staff due to the Representation's failure to use the fast track model for recruitment |
| | AR2009/131/05 | Audit of UNHCR recruitment of national staff in the Iraqi situation (Jordan). There were avoidable delays in recruiting national staff due to the Representation's failure to use the fast track model for recruitment |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AR2009/141/03 | Audit of UNHCR operations in Bangladesh. There is an urgent need for a host country agreement and to determine whether over 200,000 self-settled Rohingyas should be considered as persons of concern |
| | AR2009/160/02 | Audit of governance aspects of security management in UNHCR. The existing governance arrangements, especially the organizational structure and accountability framework, need to be improved to increase the effectiveness of security management |
| | AR2009/160/04 | Audit of UNHCR arrangements for managing its role in the cluster approach for internally displaced persons. UNHCR has developed mechanisms and put in place adequate structures for managing its role in the cluster approach for internally displaced persons, but these arrangements could be further improved |
| | AR2009/160/05 | Audit of medical evacuation at UNHCR. UNHCR needs to regularly analyse medical evacuation-related data and determine the underlying reasons for any disproportionate trends |
| | AR2009/160/06 | Audit of the provision of medical services (medical insurance plan and medical evacuation) by UNHCR in Afghanistan. Training should be provided to medical insurance plan administrators to reduce the likelihood of loss and fraud |
| | AR2009/161/01 | Audit of UNHCR treasury management (PeopleSoft) module. Although the efficiency of the treasury functions has increased, the advantages of technological enhancements are not fully realized due to control weaknesses in some critical processes |
| | AR2009/162/01 | Audit of UNHCR global payroll (PeopleSoft) module. Although the efficiency of payroll processing has improved, the integrity of payroll has not been adequately addressed with a high likelihood of payroll errors going undetected |
| | AR2009/162/02 | Horizontal audit of UNHCR recruitment process for national staff. UNHCR headquarters should assist Representatives in the field to better exercise their delegated authority for recruiting national staff by providing the necessary training, information technology resources and support |
| UNICRI | AE2009/383/02 | Comprehensive audit of UNICRI |
| UNIFIL | AP2008/672/03 | Audit of the procurement process in UNIFIL. UNIFIL lacks internal control mechanisms to measure and monitor the efficiency and effectiveness of its procurement process |
| | AP2008/672/07 | Audit of food rations in UNIFIL. Weak internal controls in the management of the rations resulted in excess stock and financial losses due to spoilage and waste |
| | AP2008/672/08 | Audit of use of language assistants. The number of language assistant posts was excessive |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AP2009/672/05 | Audit of management of engineering projects in UNIFIL. Internal controls over the execution of engineering projects in UNIFIL were inadequate |
| | AP2009/672/06 | Audit of management of non-expendable property in UNIFIL. Internal controls over non-expendable property were not adequate and effective |
| UNJSPF | AS2008/801/01 | Audit of the Investment Management Division's compliance with investment policies. There is a need for the Investment Management Division to strengthen the risk management and compliance governance framework, and to enhance related policies and procedures |
| | AS2009/800/01 | Audit of human resources management at the United Nations Joint Staff Pension Fund. UNJSPF could improve human resources management by developing a formal human resource policy documenting all exceptions from the United Nations human resources policies and procedures, formalizing the composition of the strategic workforce planning team and establishing the milestone dates for achievement of the exercise |
| | AS2009/800/02 | Audit of the United Nations Joint Staff Pension Fund financial reporting process. Overall accountability for financial reporting needs to be formalized and clarified in the context of the bifurcated structure of UNJSPF, and control issues regarding segregation of duties and access and change controls need to be addressed |
| | AS2009/800/03 | Audit of the United Nations Joint Staff Pension Fund processes for the validation and restoration of prior services. Administration of the validation and restoration of prior services generally complied with the UNJSPF Regulations and Rules but can be further improved by updating relevant procedures, rectifying exceptions and strengthening the monitoring of the process |
| | AS2009/801/01 | Audit of investment performance monitoring and evaluation. Performance monitoring and evaluation of investments would benefit from enhanced institutionalization of policies and practices to reduce the risks of inconsistent operations and knowledge transfer. Management of market risk for the fixed income portfolio can be enhanced with the adoption of strengthened reporting and monitoring tools |
| | AS2010/801/01 | Audit of the United Nations Joint Staff Pension Fund Investment Management Division's front office — fixed income group. The Investment Management Division needs to reassess the validity of the fixed income benchmark, conduct meaningful peer comparison reviews and address the foreign exchange risk arising from its investments |
| UNMIK | AP2009/650/01 | Audit of the documents management system in UNMIK. UNMIK generally complied with policies and guidelines on records management and archiving, but improvement was needed considering the volume and criticality of documents |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AP2009/650/04 | Audit of retrenchment of staff in UNMIK. The time frame for implementing the retrenchment exercise was insufficient to ensure fairness, consistency and transparency |
| | AP2009/650/05 | Audit of procurement management in UNMIK. UNMIK generally complied with procurement regulations, rules and procedures |
| | AP2009/650/07 | Audit of staff recreation committee funds in UNMIK. Inadequate internal controls over staff recreation committee operations |
| UNMIL | AP2008/626/02 | Audit of administration of staff entitlements to meet minimum operating residential security standards in UNMIL. Internal controls over the staff minimum operating residential security standards entitlements were inadequate and ineffective |
| | AP2009/626/02 | Audit of procurement requisitioning in UNMIL. Requisitioners' lack of awareness of some procurement processes and their lack of the relevant skills impeded effective procurement requisitioning |
| | AP2009/626/05 | Audit of the HIV/AIDS programme in UNMIL. Lack of staff with necessary capacity impeded effective HIV/AIDS programme |
| | AP2009/626/06 | Audit of Environment and Natural Resources Unit in UNMIL. UNMIL did not fully discharge its responsibilities to minimize the Mission's environmental impact |
| | AP2009/626/11 | Audit of records management in UNMIL. UNMIL has not established a Mission-wide records management programme |
| | AP2009/626/12 | Audit of the Local Property Survey Board in UNMIL. The Local Property Survey Board lacked sufficient capacity to ensure its effectiveness |
| | AP2009/626/10 | Audit of fire safety in UNMIL. UNMIL does not have a fire safety policy, and its fire safety programme and evacuation plans do not conform to the relevant standards |
| UNMIN | AP2009/560/04 | Audit of UNMIN. While internal controls in administration have been significantly strengthened since the previous audit, strategic planning of substantive programmes in UNMIN requires attention |
| UNMIS | AP2008/632/06 | Audit of the management of engineering projects and services in UNMIS. Engineering works were substantially delayed due to ineffective monitoring by the Mission of outsourced contracts |
| | AP2009/632/01 | Audit of the provision of permanent accommodation in UNMIS. There is a need to improve the accommodation maintenance programme and to strengthen internal controls over the collection and safeguarding of cash received in settlement of accommodation charges |
| | AP2009/632/02 | Audit of rations management in UNMIS. More efficient and economic management of food rations will ensure undisrupted food supply to contingents and avoid wastage |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | AP2009/632/04 | Audit of military observers' patrolling activities in UNMIS. Low implementation of military patrol activities and insufficient logistical support provided to military observers by UNMIS |
| | AP2009/632/05 | Audit of recruitment of national staff in UNMIS. Internal controls over recruitment of national professional officers and local staff are generally adequate |
| | AP2009/632/06 | Audit of staff welfare and counselling programmes in UNMIS. Minimum welfare and recreation facilities and counselling services are in place but more can be done to improve activities |
| | AP2009/632/07 | Audit of Integrated Mission Training Centre in UNMIS. UNMIS Integrated Mission Training Centre needs to improve workplan implementation and monitoring staff attendance of induction training |
| | AP2009/632/09 | Audit of contingent-owned equipment verification process in UNMIS. Management oversight over contingent-owned equipment was inadequate |
| | AP2009/632/10 | Audit of technical and commercial evaluation of bids in UNMIS. Improved internal controls for technical and commercial evaluations will ensure best value for money and safeguard the interests of the Organization |
| | AP2009/632/11 | Audit of fuel management in UNMIS. The turnkey fuel contract meets the Mission's operational requirements, but controls over fuel imports need strengthening |
| | AP2009/632/12 | Audit of the accident prevention plan and programme in UNMIS. The Mission implemented appropriate measures to reduce the rate of vehicular accidents, but these measures have not been fully effective |
| | AP2009/632/13 | Audit of security and reliability of communications installations in UNMIS. Controls to safeguard major communications installations were generally in place, but technicians involved in rigging work need to be trained and certified to enhance occupational safety |
| | AT2008/510/01 | Horizontal audit of data privacy in the United Nations Secretariat — memorandum report. UNMIS should implement adequate controls for the security of sensitive data, document Mission-specific policies and procedures, and issue a protocol to regulate the exchange of data with other entities |
| | AT2008/632/01 | Audit of information and communications technology governance and security management in UNMIS. Unmitigated risks in the governance of information communications technology resources and the security of information communications technology operations need to be addressed |
| UNMIT | AP2008/682/07 | Audit of procurement management in UNMIT. Further improvements to the procurement process needed to ensure compliance with the Procurement Manual |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | **AP2009/682/02** | Audit of management of the security sector support programme in UNMIT. UNMIT support to security sector review and reform in Timor-Leste has not been fully effective |
| | **AP2009/682/03** | Audit of the support to the development of the administration of justice in Timor-Leste. Progress has been made in supporting the development of the capacity of the justice sector; however, more efforts are needed to increase the level of engagement with national counterparts |
| | **AP2009/682/04** | Audit of public information services in UNMIT. Ineffective planning and weak governance diminished the efficiency and effectiveness of UNMIT public information services |
| | **AP2009/682/06** | Audit of travel arrangements in UNMIT. Inadequate internal controls over travel and related entitlements |
| **UNOCI** | **AP2008/640/04** | Audit of security operations in UNOCI |
| | **AP2009/640/01** | Audit of aviation safety in UNOCI. Internal controls over aviation safety were weak, and the Mission did not fully comply with safety requirements |
| | **AP2009/640/07** | Audit of hiring and payment procedures for consultants in UNOCI. The Mission did not comply with relevant regulations and rules in recruiting and administrating consultants |
| **UNODC** | **IED-09-006** | Inspection of programme-level monitoring and evaluation of UNODC. UNODC Programme Performance data is accurate, adequate and credible; but the depletion of its independent evaluation capacity poses high risks |
| **UNODC/UNOV** | **AE2009/365/01** | Audit of recruitment activities undertaken by the United Nations Office on Drugs and Crime/United Nations Office at Vienna for several Vienna-based United Nations agencies. The system of staff recruitment for UNODC/UNOV and its client agencies contributed to timely recruitment, but efforts are needed to improve gender balance and geographical representation, and to update the delegation of authority for human resources management |
| **UNON** | **0458/08** | Investigation report on forgery by a staff member at UNON |
| | **IED-10-003** | Report of OIOS on UNON. UNON plays a critical role as a United Nations service provider in Kenya, but has not yet met the highest level of customer service |
| **UNOPS** | **0468/09 (Part B)** | Investigation report on sexual exploitation and abuse by a staff member of MONUC |
| **UNPOS** | **AP2010/638/01** | Audit of the United Nations Political Office for Somalia administrative functions. UNPOS administrative functions prior to the handover to the United Nations Support Office for the African Union Mission in Somalia (UNSOA) showed some internal control lapses, and the handover to UNSOA in substance is still not complete |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| UNRWA | IED-09-008 | Report of OIOS on UNRWA. While UNRWA remains relevant as an institution, its services have become thinly spread, therefore posing risks to continued effectiveness |
| UNTSO | AP2009/674/02 | Audit of transport and fuel management in UNTSO. Controls over vehicle fleet and fuel management were ineffective |
| | AP2009/674/03 | Audit of communications and information technology operations in UNTSO. Internal controls over the communications and information technology operations need improvement |
| | AP2009/674/04 | Audit of UNTSO standard operating procedures. UNTSO standard operating procedures were not aligned with United Nations policies and established administrative procedures |

## C. Closure reports

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| DESA | 0140/09 | Report on entitlement fraud by a staff member at United Nations Headquarters |
| | 0341/09 | Reported breach of confidentiality by a staff member at United Nations Headquarters |
| DFS | 0031/09 | Alleged sexual abuse and exploitation of a minor by a former staff member at UNMIK |
| | 0032/08 | Possible recruitment irregularities pertaining to a position at MINUSTAH |
| | 0040/09 | Reported retaliation by a former staff member at MONUC |
| | 0057/09 | Alleged misconduct by a staff member at UNOCI |
| | 0068/08 | Possible misconduct by staff members at UNMIT |
| | 0074/09 | Possible collusive bidding by vendors at MINUSTAH |
| | 0138/09 | Reported failure to ensure proper processing of tender documents by staff members at UNIFIL |
| | 0154/06 | Reported corruption by a staff member at MINUSTAH |
| | 0154/09 | Possible misconduct by a staff member at MINUSTAH |
| | 0185/09 | Alleged overcharging by a former contractor at MINUSTAH |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | 0201/09 | Possible prohibited conduct by a staff member deployed with UNMIL |
| | 0258/07 | Reported fraud by staff members at UNOCI |
| | 0259/09 | Reported sexual exploitation and abuse by peacekeepers deployed with MONUC |
| | 0332/08 | Improper conduct by former staff members of UNMIK |
| | 0373/09 | Sexual abuse by a staff member of BINUB |
| | 0405/07 | Alleged misconduct by staff members at MONUC |
| | 0416/08 | Involvement in unauthorized outside activities by a former staff member at UNAMI |
| | 0417/09 and 0615/07 | Improper conduct by a staff member of UNOCI |
| | 0427/08 | Reported gun trafficking by a staff member with MONUC |
| | 0429/07 and 0005/09 | Possible procurement and contract management irregularities by staff members at UNIFIL |
| | 0434/09 | Possible solicitation of payments from local vendors by a staff member at UNAMA |
| | 0437/08 | Possible corruption by a staff member at UNOCI |
| | 0438/09 | Possible misconduct by a United Nations police officer at UNMIT |
| | 0448/05 | Alleged corruption by a staff member at MINUSTAH |
| | 0453/05 | Reported favouritism by a staff member at MINUSTAH |
| | 0456/08 and 0670/07 | Possible misconduct by a staff member of UNIFIL |
| | 0457/08 | Possible misconduct by a staff member of UNOCI |
| | 0462/09 and 0463/09 | Misuse of information and communications technology resources by a staff member in MINUSTAH |
| | 0463/06 | Overcharging for services by a contractor in MINUSTAH |
| | 0486/08 | Allegation of sexual exploitation and abuse by a staff member in UNMIL |
| | 0488/08 | Conflict of interest by a staff member at UNOCI |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| | 0530/08 | Possible sexual exploitation and abuse by a staff member at UNMIL |
| | 0537/09 | Alleged sexual abuse and exploitation of a minor by a United Nations police officer at MINUSTAH |
| | 0548/08 | Conflict of interest by a staff member in UNMIK |
| | 0549/08 | Sexual exploitation and abuse by a staff member at UNMIN |
| | 0555/08 | Sexual exploitation and abuse by a staff member at UNMIL |
| | 0562/08 | Possible sexual exploitation and abuse by a staff member of UNIFIL |
| | 0563/08 | Possible threats received by a staff member at UNMIK |
| | 0580/08 | Fatal traffic accident in UNMIT |
| | 0602/09 | Alleged sexual abuse and exploitation at MINUSTAH |
| | 0675/07 (Part A and Part B) | Sexual exploitation and abuse by a staff member at MINUSTAH |
| | 0702/07 | Possible sexual exploitation by a staff member at MINUSTAH |
| | 0735/05 | Possible procurement irregularities at UNMIL |
| DGACM | 0160/10 | Allegation of violation of staff rules regarding outside employment by a staff member at United Nations Headquarters |
| DM | 0052/09 | Possible abuses in the management and dispensation of controlled substances at United Nations Headquarters |
| | 0229/05 and 0236/05 | Possible misconduct by a staff member at United Nations Headquarters |
| | 0291/09 | Fraudulent attempts to withdraw cash from United Nations accounts |
| DM/OPPBA | 0395/07 | Daily subsistence allowance paid to civilian observers, between 2005-2007, at the Cameroon-Nigeria Mixed Commission |
| DPI | 0512/08 | Providing false information in an official document by a staff member at United Nations Headquarters |
| | 0893/06 | Possible fraud and corruption at United Nations Information Centre in Islamabad, Pakistan |
| ECA | 0364/05 and 0378/07 | Alleged irregular recruitment in ECA |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| ICC | 0010/07 | Reported copyright infringement by a staff member of the International Computing Centre |
| ICTR | 0036/07 | Alleged irregular business activities by a staff member at the International Criminal Tribunal for Rwanda (ICTR) |
| | 0060/07 | Procurement irregularities in relation to a transportation contract by staff members at ICTR |
| | 0129/08 | Alleged sexual exploitation by a former staff member of ICTR |
| | 0172/08 | Possible misrepresentation by a staff member at ICTR |
| | 0270/07 | Misrepresentation by a staff member at ICTR |
| | 0349/07 | Engagement in outside commercial activities by a staff member at ICTR |
| | 0409/09 | Suspicious death of a staff member at ICTR |
| | 0542/06 | Recruitment irregularities and conflict of interest at ICTR |
| | 0560/06 | Possible assault by a staff member at ICTR |
| | 0674/07 | Improprieties in the recruitment of a contractor by a staff member at ICTR |
| | 0782/06 | Reported recruitment irregularities, discrimination and abuse of authority by staff members at ICTR |
| OCHA | 0167/09 | Reported sexual abuse by a staff member of the Office for the Coordination of Humanitarian Affairs |
| OICT/ DGACM | 0423/09 | Possible violation of United Nations rules by staff members at the United Nations Secretariat |
| UNCTAD | 0205/09 | Possible misconduct by a staff member of UNCTAD |
| | 0235/07 | Possible invasion of privacy and identity theft by a former staff member of UNCTAD |
| UNEP | 0377/08 | Misuse of information and communications technology resources by a staff member at UNEP |
| | 0384/05 | Misappropriation of funds by a staff member at UNEP |
| | 0645/07 | Reported fraudulent letter of appointment at UNEP |
| UN-Habitat | 0922/06 | Non-disclosure of a family relationship by a staff member at UN-Habitat |
| UNOG | 0175/09 | Procurement irregularities at UNOG |
| | 0386/08 | Illicit activities within the United Nations Safety and Security Services at UNOG |

| *Entity* | *Assignment number* | *Subject* |
|---|---|---|
| UNON | 0038/06 | Alleged false overtime claims by a staff member at UNON |
| | 0551/08 | Alleged conflict of interest by a staff member at UNON |
| | 0557/08 | Reported change of official records in the Integrated Management Information System at UNON |
| UNOV | 0183/09 | Alleged acceptance of instructions from a government body by a staff member at UNOV |
| | 0358/08 | Possible misconduct at UNOV |
| UNRWA | 0174/09 | Entitlement fraud in UNRWA |
| UNTSO | 0192/08 | Abuse of authority, violation of United Nations rules, regulations and administrative issuances by a staff member of UNTSO |